



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:

Gwyn Andersen

Phone #:

(406) 751-3412

(Signature)

(Date)

Chair, Board of Trustees:

Joe Brenneman

(Signature)

(Date)

County Superintendant

Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package:

TSC Solutions

For FY16 did the district employ a certified special education director?

Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Regular Education Programs	LOCAL		
104	Share Our Strength	LOCAL		
105	Allegiance	LOCAL		
107	CenturyLink	LOCAL		
110	Focus on Health	LOCAL		
113	KEF	LOCAL		
117	PIR Net	LOCAL		
121	Plum Creek	LOCAL		
122	Seed Grant	LOCAL		
123	Preschool	LOCAL		
124	Whole Kids Food Found/Garden Grant	LOCAL		
126	Lowes	LOCAL		
128	Building Social Acct	LOCAL		
131	Town Pump	LOCAL		
132	Human Trafficking Awareness	LOCAL		
135	Wal-Mart	LOCAL		
137	Wells Fargo	LOCAL		
143	Fit For Kids (BSSG)	LOCAL		
144	Glacier Park	LOCAL		
145	NW Case	LOCAL		
151	Edgerton PTO	LOCAL		
160	District Wide	LOCAL		
172	Flathead Group Admin Fees	LOCAL		
173	Applied Materials	LOCAL		
174	Ritzman Fund	LOCAL		
176	Safety (MSBIA & Other)	LOCAL		
271	Indirect Cost	STATE		
280	Special Education Local and State	STATE		
281	Tuition & Disability	STATE		
282	Bridge Program	STATE		
285	CSCT/NWBH	STATE		
286	IEP/Direct Billing	STATE		



Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
287	School Based MAC/Admin	STATE		
289	Weinrich	STATE		
325	Montana Digital Academy	STATE		
329	Miscellaneous State Grant	STATE		State
360	Gifted and Talented	STATE		State
365	Indian Education for All	STATE		
368	K-12 Education Data Systems	STATE		
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
423	Title I, Part E, Striving Readers	FEDERAL		84.371
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
432	Title III Part A English Language Acquisition	FEDERAL		84.365A
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL		84.358B
438	Title X, Part C, Ed of Homeless Children	FEDERAL		84.196
444	Revenues	FEDERAL		
456	IDEA Part B	FEDERAL		84.027
457	IDEA Preschool	FEDERAL		84.173A
458	State Personnel Development	FEDERAL		
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown

Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,991,851.30	214,320.91	829,339.44	
02	Taxes Receivable - Real and Personal (120-149)	170,400.22	44,380.16	7,224.13	
03	Taxes Receivable - Protested (150-159)	9,096.82	1,914.65	394.36	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	18,127.74			
06	Other Current Assets (190-210)	613.54			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,190,089.62	260,615.72	836,957.93	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	179,497.04	46,294.81	7,618.49	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	44,252.55			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,966,340.03	214,320.91	829,339.44	
52	TOTAL FUND BALANCE/EQUITY	2,010,592.58	214,320.91	829,339.44	
53	TOTAL LIABILITIES AND FUND BALANCE	2,190,089.62	260,615.72	836,957.93	

Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		530,227.18	(2,004,961.60)	37,047.50
02	Taxes Receivable - Real and Personal (120-149)	9,953.50			1,687.56
03	Taxes Receivable - Protested (150-159)	410.48			65.08
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,528,423.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,363.98	530,227.18	523,461.40	38,800.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10,363.98			1,752.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		530,227.18	523,461.40	37,047.50
52	TOTAL FUND BALANCE/EQUITY		530,227.18	523,461.40	37,047.50
53	TOTAL LIABILITIES AND FUND BALANCE	10,363.98	530,227.18	523,461.40	38,800.14

Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,449.81	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,449.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,449.81	
52	TOTAL FUND BALANCE/EQUITY			5,449.81	
53	TOTAL LIABILITIES AND FUND BALANCE			5,449.81	

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	510,753.33			440,959.12
02	Taxes Receivable - Real and Personal (120-149)				42,995.05
03	Taxes Receivable - Protested (150-159)				1,685.53
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	510,753.33			485,639.70
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				44,680.58
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	510,753.33			440,959.12
52	TOTAL FUND BALANCE/EQUITY	510,753.33			440,959.12
53	TOTAL LIABILITIES AND FUND BALANCE	510,753.33			485,639.70

Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	27,497.21	1,438,240.51		
02	Taxes Receivable - Real and Personal (120-149)		668.26		
03	Taxes Receivable - Protested (150-159)		627.75		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	27,497.21	1,439,536.52		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		1,296.01		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	27,497.21	1,438,240.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	27,497.21	1,438,240.51		
53	TOTAL LIABILITIES AND FUND BALANCE	27,497.21	1,439,536.52		

Trustees' Financial Summary

FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	756,721.19			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	756,721.19			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	367,800.00			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	367,800.00			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)	388,921.19			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	388,921.19			
53	TOTAL LIABILITIES AND FUND BALANCE	756,721.19			

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			491,240.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			234,708.44	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			725,949.26	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			14,054.50	
25	Other Current Liabilities (621-679)			599,078.00	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			613,132.50	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			112,816.76	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			112,816.76	
53	TOTAL LIABILITIES AND FUND BALANCE			725,949.26	

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,521.39	148,691.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		14,521.39	148,691.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		14,521.39	148,691.37	
52	TOTAL FUND BALANCE/EQUITY		14,521.39	148,691.37	
53	TOTAL LIABILITIES AND FUND BALANCE		14,521.39	148,691.37	



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FY2015-16

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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	337,421.85	1,016,938.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	337,421.85	1,016,938.17		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		1,016,938.17		
25	Other Current Liabilities (621-679)	337,421.85			
35	TOTAL LIABILITIES	337,421.85	1,016,938.17		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	337,421.85	1,016,938.17		



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0310 Kalispell Elem

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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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15 Flathead County

0310 Kalispell Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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FY2015-16

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15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	5,180,103.64	4,706,048.14
1190	Penalties and Interest on Taxes	12,810.71	7,988.76
1310	Individual Tuition	7,995.89	29,706.57
1510	Interest Earnings	21,246.92	16,222.01
3110	Direct State Aid	7,715,449.09	7,862,461.21
3111	Quality Educator	688,039.56	710,573.38
3112	At Risk Student	109,482.55	103,403.55
3113	Indian Education For All	63,852.00	64,895.04
3114	American Indian Achievement Gap	17,600.00	18,655.00
3115	State Spec Ed Allowable Cost Pymt to Districts	635,390.00	711,659.12
3116	Data For Achievement	46,950.00	62,160.00
3117	State Tuition for State Placement	7,843.89	0.00
3118	Natural Resource Development	54,981.55	88,268.69
3120	State Guaranteed Tax Base Aid	3,198,558.60	3,350,644.67
3444	State School Block Grant	776,190.06	776,190.06
3446	SB96 Block Grant Reimbursement	66,280.82	0.00
6100	Material Prior Period Revenue Adjustments	-108,260.10	-18,288.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,494,515.18	18,490,587.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	9,200,174.91	9,602,260.30
			2XX Personal Services - Employee Benefits	1,323,204.30	1,090,217.79
			3XX Purchased Professional and Technical Services	23,074.69	7,517.17
			4XX Purchased Property Services	2,763.11	3,675.86
			5XX Other Purchased Services	16,667.06	21,683.40
			6XX Supplies and Materials	234,961.57	264,608.38
			7XX Property and Equipment Acquisition	4,264.75	0.00
			810 Dues and Fees	672.00	1,337.60
			8XX Other Expenditures	550.00	159,658.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	647,018.02	753,812.20
			2XX Personal Services - Employee Benefits	76,736.14	74,660.45
			3XX Purchased Professional and Technical Services	1,291.50	0.00
			5XX Other Purchased Services	10,092.64	5,612.15
			6XX Supplies and Materials	31,499.65	9,020.74

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	289.99
			8XX Other Expenditures	60.00	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	14,507.43	12,850.79
			2XX Personal Services - Employee Benefits	70.86	62.77
			3XX Purchased Professional and Technical Services	29,468.20	9,299.36
			4XX Purchased Property Services	0.00	154.00
			5XX Other Purchased Services	12,984.41	8,927.85
			6XX Supplies and Materials	2,707.17	3,559.83
			810 Dues and Fees	0.00	23,874.61
			8XX Other Expenditures	30,437.38	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	443,210.41	498,537.05
			2XX Personal Services - Employee Benefits	44,635.21	45,033.15
			6XX Supplies and Materials	37,877.67	42,108.78
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	294,710.12	245,536.08
			2XX Personal Services - Employee Benefits	21,083.54	26,907.12
			3XX Purchased Professional and Technical Services	53,045.62	42,902.59
			4XX Purchased Property Services	0.00	202.80
			5XX Other Purchased Services	77,702.43	81,038.03
			6XX Supplies and Materials	17,643.24	15,867.37
			810 Dues and Fees	8,327.28	13,322.92
			8XX Other Expenditures	8,611.20	3,745.86
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	977,778.55	1,058,728.25
			2XX Personal Services - Employee Benefits	87,657.45	87,764.47
			3XX Purchased Professional and Technical Services	661.85	2,126.54
			4XX Purchased Property Services	987.23	945.85
			5XX Other Purchased Services	69,636.81	63,564.26
			6XX Supplies and Materials	36,097.60	61,113.15
			7XX Property and Equipment Acquisition	12,699.50	0.00
			810 Dues and Fees	0.00	4,014.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	256,468.65	15,889.90
			2XX Personal Services - Employee Benefits	14,383.06	14,926.57
			3XX Purchased Professional and Technical Services	20,072.90	31,795.92
			4XX Purchased Property Services	0.00	26.00
			5XX Other Purchased Services	6,357.96	7,229.78
			6XX Supplies and Materials	11,393.49	9,533.21
			7XX Property and Equipment Acquisition	24,628.50	0.00
			810 Dues and Fees	208.00	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	873,068.39	953,823.47
		2XX	Personal Services - Employee Benefits	172,035.49	173,678.81
		3XX	Purchased Professional and Technical Services	175,103.38	93,982.33
		4XX	Purchased Property Services	336,225.51	354,117.13
		5XX	Other Purchased Services	68,415.89	73,351.02
		6XX	Supplies and Materials	165,675.58	166,725.95
		7XX	Property and Equipment Acquisition	11,437.40	26,357.88
		810	Dues and Fees	901.60	179.20
		8XX	Other Expenditures	500.00	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	16,424.46	15,749.31
		2XX	Personal Services - Employee Benefits	1,044.65	948.52
		5XX	Other Purchased Services	6,061.91	6,169.77
		6XX	Supplies and Materials	6,458.42	5,703.97
		4XXX	Facilities Acquisition and Construction Services		
		3XX	Purchased Professional and Technical Services	0.00	3,750.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
		860	Agent Fees/Issuance Costs	0.00	500.00
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	987,760.51	930,274.98
		2XX	Personal Services - Employee Benefits	120,709.88	143,073.12
		5XX	Other Purchased Services	253.85	214.04
		6XX	Supplies and Materials	1,459.64	1,586.88
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	391,620.33	511,047.55
		2XX	Personal Services - Employee Benefits	31,176.81	30,848.67
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	57,216.63	62,840.05
		2XX	Personal Services - Employee Benefits	5,699.23	6,052.13
		5XX	Other Purchased Services	2,559.36	2,559.36
316	Data For Achievement				
		23XX	Support Services - General Administration		
		3XX	Purchased Professional and Technical Services	0.00	57,780.00
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries	46,950.00	0.00
360	State Gifted & Talented Reimbursement				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	329.55	0.00
		2XX	Personal Services - Employee Benefits	12.14	0.00
		3XX	Purchased Professional and Technical Services	1,369.33	345.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,326.93	2,039.50
		21XX Support Services - Students			
			6XX Supplies and Materials	404.91	507.75
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	57,325.98	58,841.11
		21XX Support Services - Students			
			1XX Personal Services - Salaries	86.25	0.00
			2XX Personal Services - Employee Benefits	5.20	0.00
			3XX Purchased Professional and Technical Services	3,604.77	983.72
			4XX Purchased Property Services	0.00	438.61
			5XX Other Purchased Services	560.41	1,002.88
			6XX Supplies and Materials	2,436.77	3,523.74
			8XX Other Expenditures	0.00	104.98
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	358,637.81	310,583.93
			2XX Personal Services - Employee Benefits	33,753.62	33,427.61
			4XX Purchased Property Services	1,778.54	1,653.38
			5XX Other Purchased Services	250.22	381.26
			6XX Supplies and Materials	19,130.00	20,587.82
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	13,296.79	17,965.15
			2XX Personal Services - Employee Benefits	67.55	87.72
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	5,909.68	3,811.28
			2XX Personal Services - Employee Benefits	356.35	211.78
			5XX Other Purchased Services	5,298.77	6,997.10
			6XX Supplies and Materials	2,824.26	1,200.01
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	129,437.60	129,018.09
			2XX Personal Services - Employee Benefits	604.28	649.74
			3XX Purchased Professional and Technical Services	7,825.00	10,046.75
			4XX Purchased Property Services	0.00	3,842.00
			5XX Other Purchased Services	2,185.26	2,435.09
			6XX Supplies and Materials	22,372.67	37,412.63
			810 Dues and Fees	0.00	5,074.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,341,033.62	18,700,429.66



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					2,176,182.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,490,587.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,700,429.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	44,252.55	Less Last Year	0.00	(4b)	44,252.55	
					44,252.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,010,592.58	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	969,981.04	1,224,354.91
	1190 Penalties and Interest on Taxes	2,281.57	1,857.60
	1410 Individual Transportation Fees	0.00	25,430.88
	1510 Interest Earnings	2,764.83	1,782.44
	1900 Other Revenue from Local Sources	0.00	1,835.44
	2220 County On-Schedule Trans Reimb	131,782.81	125,416.16
	3210 State On-Schedule Trans Reimb	131,782.81	125,401.63
	3444 State School Block Grant	52,344.62	52,344.62
	3446 SB96 Block Grant Reimbursement	10,857.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,301,795.45	1,558,423.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		13,252.42	12,048.95
		2XX Personal Services - Employee Benefits		819.36	985.67
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		31,598.74	33,017.41
		2XX Personal Services - Employee Benefits		2,386.74	2,320.40
	25XX Support Services - Business				
		1XX Personal Services - Salaries		36,870.84	36,534.40
		2XX Personal Services - Employee Benefits		3,816.17	4,403.94
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		183,908.83	175,735.48
		2XX Personal Services - Employee Benefits		46,533.73	35,212.17
		3XX Purchased Professional and Technical Services		1,509.60	5,209.04
		4XX Purchased Property Services		1,690.21	3,858.23
		5XX Other Purchased Services		550,777.61	578,370.57
		6XX Supplies and Materials		25,219.73	21,435.56
		810 Dues and Fees		43.76	0.00
	280 Special Education - Local and State				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		11,920.28	8,604.97
		2XX Personal Services - Employee Benefits		1,299.57	774.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		239,688.29	213,042.76
		2XX Personal Services - Employee Benefits		54,487.45	45,409.01



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	0.00	175.56
			4XX Purchased Property Services	6,476.35	672.00
			6XX Supplies and Materials	31,551.06	19,794.26
999 Undistributed					
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	360,819.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,243,850.74</u>	<u>1,558,423.68</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					214,320.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,558,423.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,558,423.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					214,320.91 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	141,027.59	200,522.91
	1190 Penalties and Interest on Taxes	408.02	292.43
	1510 Interest Earnings	4,732.11	5,070.94
	1900 Other Revenue from Local Sources	0.00	901.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		146,167.72	206,787.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	56,673.72	87,415.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,673.72	87,415.94	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						709,967.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						206,787.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						87,415.94 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						829,339.44 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	271,709.74
	1111 District Levy - Real Property	282,949.49	0.00
	1190 Penalties and Interest on Taxes	638.60	454.24
	1510 Interest Earnings	469.19	763.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		284,057.28	272,927.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX Other Purchased Services	183,490.41	273,473.15	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	85,729.29	3,585.33	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				269,219.70	277,058.48	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				4,130.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				272,927.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				277,058.48 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				0.00 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,793.64	4,196.96
	1900 Other Revenue from Local Sources	0.00	417.87
	2240 County Retirement Distribution	2,853,663.24	2,461,246.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,856,456.88	2,465,861.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,569,676.93	1,604,280.85
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	133,073.89	155,757.47
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	2,147.30	2,348.42
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	70,201.83	77,509.97
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	43,677.34	44,564.31
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	154,002.31	166,213.71
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	31,371.47	28,616.34
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	127,103.99	143,205.11
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	33,192.77	28,352.81
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	176,202.74	176,321.12
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	64,587.43	91,722.64
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	8,959.83	10,978.09
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	37,166.93	31,837.29
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	255.26	354.67



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	12.55	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	57,231.57	49,087.70	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	85.91	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	192.46	447.15	
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits	760.99	0.00	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	2,011.83	2,800.79	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	889.47	480.13	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	18,373.94	19,533.19	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	0.00	175.65	
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	6,867.91	5,304.62	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,537,960.74</u>	<u>2,639,977.94</u>	



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					704,343.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,465,861.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,639,977.94	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					530,227.18	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
104 Share Our Strength		
1900	Other Revenue from Local Sources	7,557.00
113 KEF		
1900	Other Revenue from Local Sources	7,269.72
117 PIR Net		
1900	Other Revenue from Local Sources	2,460.00
122 Seed Grant		
1900	Other Revenue from Local Sources	443.08
123 Preschool		
1900	Other Revenue from Local Sources	2,625.00
128 Building Social Acct		
1900	Other Revenue from Local Sources	406.14
131 Town Pump		
1900	Other Revenue from Local Sources	500.00
132 Human Trafficking Awareness		
1900	Other Revenue from Local Sources	500.00
143 Fit For Kids (BSSG)		
1900	Other Revenue from Local Sources	1,000.00
144 Glacier Park		
1900	Other Revenue from Local Sources	1,200.00
145 NW Case		
1900	Other Revenue from Local Sources	5,700.00
151 Edgerton PTO		
1900	Other Revenue from Local Sources	19,196.66
160 District Wide		
1510	Interest Earnings	462.80
1900	Other Revenue from Local Sources	16,035.28
172 Flathead Group Admin Fees		
1900	Other Revenue from Local Sources	9,594.00
173 Applied Materials		
1900	Other Revenue from Local Sources	150.00
174 Ritzman Fund		
1900	Other Revenue from Local Sources	522.50
176 Safety (MSBIA & Other)		
1900	Other Revenue from Local Sources	175.00
271 Indirect Cost		
4930	Federal Indirect Cost Recoveries/Aggregate of Reimbursements	20,928.00
281 Tuition & Disability		
1310	Individual Tuition	53,337.88



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

1320 Tuition from Schl Dists Within State	13,114.15
1920 Contributions/Donations from Private Sources	30.00
285 CSCT/NWBH	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	925,188.08
286 IEP/Direct Billing	
3355 Medicaid - Miscellaneous	192,365.10
287 School Based MAC/Admin	
3357 Montana Administrative Claiming Reimbursement	171,823.73
325 Montana Digital Academy	
1900 Other Revenue from Local Sources	9,662.03
329 Miscellaneous State Grant	
3290 State - Other State Grants	26,000.00
360 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	10,983.00
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	1,220,316.00
423 Title I, Part E, Striving Readers	
4230 Title I, Part E, Striving Readers	178,601.00
430 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	292,921.00
432 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	3,908.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	58,885.00
438 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	25,160.00
444 Revenues	
6100 Material Prior Period Revenue Adjustments	25,868.77
456 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,239,604.00
457 IDEA Preschool	
4570 IDEA Preschool	35,926.00
465 Miscellaneous Federal Grant thru OPI	
4650 Federal Miscellaneous Grants from OPI	343,453.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,923,872.27</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Regular Education Programs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,159.56
			100 Subtotal		1,159.56
104	Share Our Strength				
	910 Food Services				
		31XX	Food Services		
			1XX Personal Services - Salaries		1,062.00
			2XX Personal Services - Employee Benefits		3.68
			6XX Supplies and Materials		5,590.12
			104 Subtotal		6,655.80
110	Focus on Health				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		600.00
			110 Subtotal		600.00
113	KEF				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		1,432.44
		21XX	Support Services - Students		
			6XX Supplies and Materials		1,378.73
		221X	Improvement of Instruction Services		
			6XX Supplies and Materials		2,010.97
			113 Subtotal		4,822.14
117	PIR Net				
	1XX Regular Education Programs - Elementary/Secondary				
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		5,949.00
			5XX Other Purchased Services		2,074.97
			117 Subtotal		8,023.97
121	Plum Creek				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			6XX Supplies and Materials		112.78
			121 Subtotal		112.78
122	Seed Grant				
	910 Food Services				
		31XX	Food Services		
			6XX Supplies and Materials		479.93
			122 Subtotal		479.93



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
123	Preschool				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			99.99
		123 Subtotal			99.99
124	Whole Kids Food Found/Garden Grant				
	910 Food Services				
	31XX Food Services				
		6XX Supplies and Materials			1,329.56
		124 Subtotal			1,329.56
126	Lowes				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			2,630.00
		126 Subtotal			2,630.00
128	Building Social Acct				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		6XX Supplies and Materials			313.34
		128 Subtotal			313.34
131	Town Pump				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			179.13
		131 Subtotal			179.13
132	Human Trafficking Awareness				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			179.97
		132 Subtotal			179.97
135	Wal-Mart				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			509.20
	910 Food Services				
	31XX Food Services				
		5XX Other Purchased Services			240.00
		6XX Supplies and Materials			618.11
		135 Subtotal			1,367.31



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
137	Wells Fargo				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			53.33
		137 Subtotal			53.33
143	Fit For Kids (BSSG)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,970.13
		143 Subtotal			1,970.13
144	Glacier Park				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries			752.97
		2XX Personal Services - Employee Benefits			45.37
		5XX Other Purchased Services			397.50
		6XX Supplies and Materials			476.70
		144 Subtotal			1,672.54
145	NW Case				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		3XX Purchased Professional and Technical Services			4,977.24
		4XX Purchased Property Services			464.00
		5XX Other Purchased Services			798.21
		6XX Supplies and Materials			23.93
		145 Subtotal			6,263.38
151	Edgerton PTO				
	1XX Regular Education Programs - Elementary/Secondary				
	221X Improvement of Instruction Services				
		3XX Purchased Professional and Technical Services			815.00
		6XX Supplies and Materials			2,518.58
		8XX Other Expenditures			1,000.00
		151 Subtotal			4,333.58
160	District Wide				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services			210.00
		5XX Other Purchased Services			3,249.00
		160 Subtotal			3,459.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
173	Applied Materials				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			100.00
		173 Subtotal			100.00
174	Ritzman Fund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			522.50
		174 Subtotal			522.50
176	Safety (MSBIA & Other)				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			175.00
		176 Subtotal			175.00
271	Indirect Cost				
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
	25XX Support Services - Business				
		1XX Personal Services - Salaries			58,844.22
		2XX Personal Services - Employee Benefits			15,419.43
		271 Subtotal			74,263.65
280	Special Education Local and State				
	280 Special Education - Local and State				
	21XX Support Services - Students				
		1XX Personal Services - Salaries			0.00
		280 Subtotal			0.00
281	Tuition & Disability				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries			39,802.59
		2XX Personal Services - Employee Benefits			18,265.40
		281 Subtotal			58,067.99
282	Bridge Program				
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			1,349.17
		3XX Purchased Professional and Technical Services			1,025.00
		6XX Supplies and Materials			446.37
		282 Subtotal			2,820.54



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
285	CSCT/NWBH				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		904,787.05
			285 Subtotal		904,787.05
286	IEP/Direct Billing				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		49,320.16
			2XX Personal Services - Employee Benefits		19,138.77
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		58,321.25
			2XX Personal Services - Employee Benefits		19,206.38
			3XX Purchased Professional and Technical Services		17,112.96
			286 Subtotal		163,099.52
287	School Based MAC/Admin				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		8,858.75
			2XX Personal Services - Employee Benefits		10.04
			6XX Supplies and Materials		8,053.72
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		4,892.65
			2XX Personal Services - Employee Benefits		43.12
			3XX Purchased Professional and Technical Services		12,779.00
			5XX Other Purchased Services		452.14
			6XX Supplies and Materials		206.54
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		250.00
		23XX	Support Services - General Administration		
			810 Dues and Fees		22,532.68
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		2,268.11
			6XX Supplies and Materials		47,827.67
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services		572.00
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		4,245.32
			2XX Personal Services - Employee Benefits		230.51
			5XX Other Purchased Services		2,313.13



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		1,174.55
			287 Subtotal		117,709.93
289	Weinrich				
	280 Special Education - Local and State				
		21XX Support Services - Students			
			5XX Other Purchased Services		911.10
			289 Subtotal		911.10
325	Montana Digital Academy				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		116.43
			810 Dues and Fees		416.00
		25XX Support Services - Business			
			4XX Purchased Property Services		866.32
			325 Subtotal		1,398.75
329	Miscellaneous State Grant				
	329 State Miscellaneous Grants				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services		922.30
			6XX Supplies and Materials		19.66
		25XX Support Services - Business			
			5XX Other Purchased Services		597.60
			6XX Supplies and Materials		8,651.97
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition		26,000.00
			329 Subtotal		36,191.53
360	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,200.00
			2XX Personal Services - Employee Benefits		10.76
			3XX Purchased Professional and Technical Services		325.00
			5XX Other Purchased Services		2,287.75
			6XX Supplies and Materials		4,021.12
		21XX Support Services - Students			
			6XX Supplies and Materials		14.13
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		494.06
			2XX Personal Services - Employee Benefits		84.07
			5XX Other Purchased Services		1,546.11
			360 Subtotal		10,983.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
368	K-12 Education Data Systems				
	368 K-12 Education Data Systems				
		25XX	Support Services - Business		
			6XX Supplies and Materials		859.56
			368 Subtotal		859.56
420	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,254,927.05
			2XX Personal Services - Employee Benefits		133,314.04
			3XX Purchased Professional and Technical Services		47,993.69
			5XX Other Purchased Services		173.01
			6XX Supplies and Materials		27,163.02
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits		982.30
			6XX Supplies and Materials		4,779.13
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		40,400.80
			5XX Other Purchased Services		10,316.74
			6XX Supplies and Materials		1,567.50
		24XX	Support Services - School Administration		
			5XX Other Purchased Services		52.92
			6XX Supplies and Materials		395.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		9,106.00
			420 Subtotal		1,531,171.20
423	Title I, Part E, Striving Readers				
	423 Montana Striving Readers Grant				
		1XXX	Instruction		
			6XX Supplies and Materials		73,133.16
		21XX	Support Services - Students		
			6XX Supplies and Materials		4,446.96
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		30,271.19
			2XX Personal Services - Employee Benefits		9,937.77
			3XX Purchased Professional and Technical Services		80,381.04
			5XX Other Purchased Services		6,268.82
			6XX Supplies and Materials		6,717.44
			810 Dues and Fees		174.00
			423 Subtotal		211,330.38



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
430	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		220,129.61
		2XX	Personal Services - Employee Benefits		61,587.77
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		1,779.56
		2XX	Personal Services - Employee Benefits		8.67
		3XX	Purchased Professional and Technical Services		3,799.00
		5XX	Other Purchased Services		521.39
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		5,095.00
			430 Subtotal		292,921.00
432	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,356.93
		2XX	Personal Services - Employee Benefits		551.07
			432 Subtotal		3,908.00
437	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437 Title VI, Part B, Subpart 2, Rural Low-Income Schools				
	1XXX Instruction				
		1XX	Personal Services - Salaries		41,273.03
		2XX	Personal Services - Employee Benefits		15,563.97
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		2,048.00
			437 Subtotal		58,885.00
438	Title X, Part C, Ed of Homeless Children				
	438 Title X, Part C, Education of Homeless Children & Youth				
	1XXX Instruction				
		1XX	Personal Services - Salaries		21,949.80
		2XX	Personal Services - Employee Benefits		1,865.12
		5XX	Other Purchased Services		1,189.14
		6XX	Supplies and Materials		155.94
			438 Subtotal		25,160.00
456	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		803,752.78
		2XX	Personal Services - Employee Benefits		219,929.62



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		176,046.93
		2XX	Personal Services - Employee Benefits		39,674.67
			456 Subtotal		<u>1,239,404.00</u>
457	IDEA Preschool				
	457 IDEA Preschool				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		28,844.00
		2XX	Personal Services - Employee Benefits		7,082.00
			457 Subtotal		<u>35,926.00</u>
458	State Personnel Development				
	458 IDEA State Program Improvement				
		221X	Improvement of Instruction Services		
		3XX	Purchased Professional and Technical Services		0.00
			458 Subtotal		<u>0.00</u>
465	Miscellaneous Federal Grant thru OPI				
	465 Federal Miscellaneous Grants from OPI				
		1XXX	Instruction		
		6XX	Supplies and Materials		107.00
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries		204,813.59
		2XX	Personal Services - Employee Benefits		59,417.58
		3XX	Purchased Professional and Technical Services		18,949.49
		5XX	Other Purchased Services		3,421.76
		6XX	Supplies and Materials		5,642.85
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		476.70
		2XX	Personal Services - Employee Benefits		80.00
		5XX	Other Purchased Services		44,513.10
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		4,679.00
			465 Subtotal		<u><u>342,101.07</u></u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>5,158,402.21</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					757,991.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,923,872.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,158,402.21 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					523,461.40 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Regular Education Programs	0.00	1,159.56	-1,159.56
104 Share Our Strength	7,557.00	6,655.80	901.20
110 Focus on Health	0.00	600.00	-600.00
113 KEF	7,269.72	4,822.14	2,447.58
117 PIR Net	2,460.00	8,023.97	-5,563.97
121 Plum Creek	0.00	112.78	-112.78
122 Seed Grant	443.08	479.93	-36.85
123 Preschool	2,625.00	99.99	2,525.01
124 Whole Kids Food Found/Garden Grant	0.00	1,329.56	-1,329.56
126 Lowes	0.00	2,630.00	-2,630.00
128 Building Social Acct	406.14	313.34	92.80
131 Town Pump	500.00	179.13	320.87
132 Human Trafficking Awareness	500.00	179.97	320.03
135 Wal-Mart	0.00	1,367.31	-1,367.31
137 Wells Fargo	0.00	53.33	-53.33
143 Fit For Kids (BSSG)	1,000.00	1,970.13	-970.13
144 Glacier Park	1,200.00	1,672.54	-472.54
145 NW Case	5,700.00	6,263.38	-563.38
151 Edgerton PTO	19,196.66	4,333.58	14,863.08
160 District Wide	16,498.08	3,459.00	13,039.08
172 Flathead Group Admin Fees	9,594.00	0.00	9,594.00
173 Applied Materials	150.00	100.00	50.00
174 Ritzman Fund	522.50	522.50	0.00
176 Safety (MSBIA & Other)	175.00	175.00	0.00
271 Indirect Cost	20,928.00	74,263.65	-53,335.65
280 Special Education Local and State	0.00	0.00	0.00
281 Tuition & Disability	66,482.03	58,067.99	8,414.04
282 Bridge Program	0.00	2,820.54	-2,820.54



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
285 CSCT/NWBH	925,188.08	904,787.05	20,401.03
286 IEP/Direct Billing	192,365.10	163,099.52	29,265.58
287 School Based MAC/Admin	171,823.73	117,709.93	54,113.80
289 Weinrich	0.00	911.10	-911.10
325 Montana Digital Academy	9,662.03	1,398.75	8,263.28
329 Miscellaneous State Grant	26,000.00	36,191.53	-10,191.53
360 Gifted and Talented	10,983.00	10,983.00	0.00
368 K-12 Education Data Systems	0.00	859.56	-859.56
420 Title I, Part A, Improving Basic Programs	1,220,316.00	1,531,171.20	-310,855.20
423 Title I, Part E, Striving Readers	178,601.00	211,330.38	-32,729.38
430 Title II, Part A, Teacher/Principal Train/Recruit	292,921.00	292,921.00	0.00
432 Title III Part A English Language Acquisition	3,908.00	3,908.00	0.00
437 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	58,885.00	58,885.00	0.00
438 Title X, Part C, Ed of Homeless Children	25,160.00	25,160.00	0.00
444 Revenues	25,868.77	0.00	25,868.77
456 IDEA Part B	1,239,604.00	1,239,404.00	200.00
457 IDEA Preschool	35,926.00	35,926.00	0.00
458 State Personnel Development	0.00	0.00	0.00
465 Miscellaneous Federal Grant thru OPI	343,453.35	342,101.07	1,352.28
Total	4,923,872.27	5,158,402.21	-234,529.94



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	46,422.17
	1111 District Levy - Real Property	23,407.14	0.00
	1190 Penalties and Interest on Taxes	62.85	61.14
	1510 Interest Earnings	454.58	292.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,924.57	46,776.16

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5,550.00	520.00
			2XX	Personal Services - Employee Benefits	825.43	60.02
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	0.00	3,049.91
			2XX	Personal Services - Employee Benefits	3,186.97	211.28
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	36,437.60	26,776.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				46,000.00	30,617.65	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					20,888.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,776.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,617.65 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,047.50 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

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15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.79	34.14
	1910 Rentals	3,645.04	927.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,656.83	961.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	4,488.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	961.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,449.81	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	580,459.38	565,750.48
	1190 Penalties and Interest on Taxes	947.61	964.91
	1510 Interest Earnings	2,968.19	3,580.86
	1900 Other Revenue from Local Sources	84,304.05	91,237.26
	3281 State Technology Aid	18,179.55	18,032.48
	3445 State Combined Fund School Block Grant	142,632.60	0.00
	3447 SB96 Combined Block Grant Reimbursement	21,701.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>851,192.48</u>	<u>679,565.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	586.50	0.00
			5XX Other Purchased Services	245.00	0.00
			6XX Supplies and Materials	121,258.78	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	200,613.38	181,864.78
			2XX Personal Services - Employee Benefits	6,478.07	12,616.58
			3XX Purchased Professional and Technical Services	10,289.50	22,077.10
			4XX Purchased Property Services	39.86	1,949.78
			5XX Other Purchased Services	57,231.36	154,188.15
			6XX Supplies and Materials	87,789.45	198,408.02
			7XX Property and Equipment Acquisition	14,441.96	27,643.47
			8XX Other Expenditures	0.00	3,177.50
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	<u>18,119.00</u>	<u>163,068.31</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>517,092.86</u>	<u>764,993.69</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					596,181.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					679,565.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					764,993.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					510,753.33	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	840,447.44	1,191,834.49
	1190 Penalties and Interest on Taxes	1,913.39	1,756.17
	1510 Interest Earnings	5,619.35	5,260.37
	3120 State Guaranteed Tax Base Aid	297,002.61	79,964.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,144,982.79	1,278,815.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830	Special Assessments	52,214.67	26,938.54
			840	Principal On Debt	900,000.00	930,000.00
			850	Interest on Debt	244,450.00	215,837.50
			860	Agent Fees/Issuance Costs	1,000.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,197,664.67	1,173,776.04	

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				335,919.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,278,815.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,173,776.04 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				440,959.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	238.56	98.54
	1900 Other Revenue from Local Sources	1,456.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,694.56</u>	<u>98.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	81,426.38	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>81,426.38</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	27,398.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	98.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,497.21	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	607,461.84	18,609.73
	1190 Penalties and Interest on Taxes	1,496.53	376.57
	1510 Interest Earnings	11,460.53	12,523.64
	1900 Other Revenue from Local Sources	4,829.27	30,966.26
	3445 State Combined Fund School Block Grant	0.00	142,632.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>625,248.17</u>	<u>205,108.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	310.00	0.00
			6XX Supplies and Materials	36,045.22	5,299.00
			7XX Property and Equipment Acquisition	1,000.00	0.00
		21XX Support Services - Students			
			5XX Other Purchased Services	73,484.69	6,332.95
			6XX Supplies and Materials	0.00	27,652.54
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	63,388.28
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	156.27
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	134,379.11	196,959.37
			4XX Purchased Property Services	8,591.50	0.00
			6XX Supplies and Materials	19,754.00	4,471.00
			7XX Property and Equipment Acquisition	5,730.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	3,382.41	0.00
			4XX Purchased Property Services	2,971.00	0.00
			7XX Property and Equipment Acquisition	<u>24,144.00</u>	<u>313,329.02</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>309,791.93</u>	<u>617,588.43</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					1,850,720.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					205,108.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					617,588.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,438,240.51	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

72 - Miscellaneous Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 72
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.00	5,537.30
	1900 Other Revenue from Local Sources		0.00	6,001.07
	5700 Resources Transferred from Other School Districts or Cooperatives		0.00	2,463,096.49
	6100 Material Prior Period Revenue Adjustments		0.00	352,641.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			0.00	2,827,275.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 72
PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			3XX Purchased Professional and Technical Services	0.00	2,184,777.74
			5XX Other Purchased Services	0.00	8,307.07
			6XX Supplies and Materials	0.00	13,625.00
			8XX Other Expenditures	0.00	231,644.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,438,354.67

Schedule Of Changes Worksheet					Fund Code 72
Beginning Fund Balance					0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,827,275.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,438,354.67 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					388,921.19 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	134,244.32	139,415.42
	1970 Services Provided Other Funds	60,701.88	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>194,946.20</u>	<u>139,415.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			1XX Personal Services - Salaries	45,003.38	0.00
			2XX Personal Services - Employee Benefits	12,747.58	3,928.26
			3XX Purchased Professional and Technical Services	7,043.09	2,091.38
			4XX Purchased Property Services	132,629.92	135,161.12
			5XX Other Purchased Services	27,017.43	33,878.04
			6XX Supplies and Materials	80,545.01	124,691.87
			8XX Other Expenditures	165.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>305,151.41</u>	<u>299,750.67</u>

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	160,335.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	139,415.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	299,750.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2,645.95
	1920 Contributions/Donations from Private Sources	0.00	33,497.06
	1970 Services Provided Other Funds	0.00	4,746,821.21
	6100 Material Prior Period Revenue Adjustments	0.00	-324,861.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	4,458,103.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX	Personal Services - Employee Benefits	0.00	268,464.15
			3XX	Purchased Professional and Technical Services	0.00	5,729,317.81
			5XX	Other Purchased Services	0.00	945.56
			6XX	Supplies and Materials	0.00	19,744.00
			8XX	Other Expenditures	0.00	381,285.73
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	6,399,757.25	

Schedule Of Changes Worksheet				Fund Code 78
Beginning Fund Balance				2,054,470.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,458,103.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				6,399,757.25 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				112,816.76 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,024.75	0.00
	1900 Other Revenue from Local Sources	1,885,572.66	0.00
	1950 Services Provided Other School Districts or Coops	0.00	1,397,964.21
	5300 Operating Transfers from Other Funds	1,277,843.11	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-446,664.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,165,440.52	951,299.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services	1,426,411.38	1,397,964.21
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	1,277,843.11	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,704,254.49	1,397,964.21

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	461,186.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	951,299.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,397,964.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,521.39	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1XXX Revenues from Student Activities	229,348.66	283,845.03	
	6100 Material Prior Period Revenue Adjustments	0.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>229,348.66</u>	<u>283,845.03</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	<u>223,075.63</u>	<u>303,534.26</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>223,075.63</u>	<u>303,534.26</u>

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						168,380.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						283,845.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						303,534.26 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						148,691.37 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1530 Net Increase (Decrease) in the Fair Value of Investments	2,535,267.51	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-2,535,267.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,535,267.51</u>	<u>-2,535,267.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	2,535,267.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-2,535,267.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	732,980.74	749,165.42
XX	39X	1XXX	112 Certified Teacher Staff Salaries	355,868.71	306,606.22
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	366,380.38	381,322.54
XX	457	1XXX	112 Certified Teacher Staff Salaries	24,543.56	22,267.29
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	10,506,737.04	9,547,599.88
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	113,918.78	116,449.30
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	11,040.33	18,701.23
XX	XXX	26XX	41X Energy Utility Services	265,683.27	271,504.03
XX	XXX	4XXX	710 Land	158,846.57	0.00
XX	XXX	4XXX	715 Land Improvements	6,300.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	99,270.38	313,329.02
XX	XXX	4XXX	73X Major Equipment-New	72,313.61	163,068.31
XX	XXX	4XXX	74X Major Equipment-Replacement	75,008.92	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	183,490.41	273,473.15
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	469,929.60
b. Related Services Block Grant Entitlement	156,643.20
c. Total Entitlements Subject to Reversion	626,572.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	833,341.83
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,961,969.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	930,274.98	0.00	0.00	0.00	0.00
280	1XXX	2XX	143,073.12	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	214.04	273,473.15	0.00	0.00	0.00
280	1XXX	6XX	1,586.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	511,047.55	0.00	0.00	0.00	0.00
280	21XX	2XX	30,848.67	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	62,840.05	0.00	0.00	0.00	0.00
280	24XX	2XX	6,052.13	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	2,559.36	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,688,496.78	273,473.15	0.00	0.00	0.00

1,961,969.93

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	469,808.92	0.00	0.00	0.00	469,808.92
Land Improvements	1,202,190.71	62,623.25	0.00	0.00	1,264,813.96
Buildings	26,314,081.58	0.00	313,329.02	0.00	26,627,410.60
Machinery and Equipment	3,590,867.62	-967,630.62	378,804.40	17,750.00	2,984,291.40
Totals at Historical Cost	31,576,948.83	-905,007.37	692,133.42	17,750.00	31,346,324.88
Depreciation					
Improvement Accum	574,720.38	94.68	32,609.15	0.00	607,424.21
Building Accum	7,816,890.28	-18,572.60	521,138.01	0.00	8,319,455.69
Machinery and Equipment Accum	1,722,058.04	-29,748.18	241,236.52	0.00	1,933,546.38
Total Accumulated Depreciation	10,113,668.70	-48,226.10	794,983.68	0.00	10,860,426.28
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	21,463,280.13	-856,781.27	-102,850.26	17,750.00	20,485,898.60

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	1,823,267.36	205,455.08	0.00	0.00	2,028,722.44	0.00	2,028,722.44
Other	135.73	0.00	0.00	0.00	135.73	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,823,403.09	205,455.08	0.00	0.00	2,028,858.17	0.00	2,028,722.44
Bond(s)							
09/27/2005	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00
03/15/2005	495,000.00	0.00	495,000.00	0.00	0.00	0.00	0.00
01/31/2013	2,735,000.00	0.00	320,000.00	0.00	2,415,000.00	325,000.00	2,090,000.00
06/30/2013	571,707.00	0.00	5,941.00	0.00	565,766.00	57,582.00	508,184.00
06/30/2013	5,683,293.00	0.00	59,059.00	0.00	5,624,234.00	572,418.00	5,051,816.00
Total Governmental Activity							
Bond Long-Term Liabilities	9,535,000.00	0.00	930,000.00	0.00	8,605,000.00	955,000.00	7,650,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0310-76223390

**** Recalculated ****

15 Flathead County

0310 Kalispell Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	2,614,396.00	194,743.00	0.00	2,809,139.00
Net Pension - TRS	16,687,692.00	92,044.00	0.00	16,779,736.00